

SUPPLEMENTARY INSTRUCTIONS FOR OREGON CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the fiscal activities of the following agencies (if applicable):

- Airport commissions
- Community forest authorities
- Economic improvement districts
- Hospital facility authorities
- Housing authorities administered by city governments
- Public libraries
- Regional air quality control authorities
- Regional arts and culture councils
- Urban renewal and redevelopment agencies
- Utility Boards

PART 2 - REVENUES

3. A. – Property taxes (T01)

Report all property taxes received from current and prior year levies. Include collections for the general fund, special revenue funds, debt service funds, and all other municipal funds.

3. B. – Local sales taxes

4. Motor fuels sales tax (T13) – Report local gasoline and diesel sales tax revenue if applicable to your government.

6. Public utilities tax (T15) - Report franchise taxes based on gross receipts and franchise fees.

8. Other sales taxes (T19) - Report the transient room tax and car rental tax.

3. C. – Licensing and permit taxes

5. Occupation and business licenses (T28) – Include inspection and examination fees in connection with the issuance of or renewal of a business license or permit.

6. Other Licenses and permits (T29) – Report any other licenses or permits. Include general system development charges (SDC's), other construction and land development taxes.

5. E. – Other taxes

4. Other taxes (T99) – Report the transit tax revenue if applicable to your government.

4. Intergovernmental revenues

Report at the appropriate code the revenues received from state, federal and other local governments.

M. – General support

From the State - Code C30

Include:
State liquor and cigarette taxes
State revenue sharing (ORS 221.770)

N. – All other

From state - Code C89

Include other grants and reimbursements for emergency services (911), libraries, marine board, parks, planning, tourism, etc.

5. Other than tax and intergovernmental revenues

B.13. – Other sales and service revenues (A89)

Report charges or fees collected for fire, police, ambulance, and other miscellaneous services.

PART 3 - EXPENDITURES

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries and wages in gross amounts before deductions for income taxes, social security, or retirement coverage.

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